

## **Harmonized Sales Tax**

HST applies to the same base of goods and services as GST, but at the rate of 13%. Of this, 5% is the federal part and 8% is the provincial part.

If you visit or are posted at one of the following provinces: New Brunswick, Nova Scotia, Prince Edward Island and Newfoundland & Labrador you will be charged HST.

For HST reimbursement use form GST 498

More information is available on HST taxes at [www.ccra-adrc.gc.ca](http://www.ccra-adrc.gc.ca)